



June 7, 2001

Technology Center 2100

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VIA EXPRESS MAIL

Assistant Commissioner for Patents Washington, DC 20231-9999

Re:

Title: COMPUTERIZED SYSTEM AND METHOD FOR OPTIMIZING

AFTER-TAX PROC

Filing Date: 2/18/2000

Serial No./Patent No.: 09/507,360 /

Dear Sir:

Please be advised that as of June 11, 2001, the law firm of Brown Raysman Millstein Felder & Steiner, LLP, attorneys of record for the referenced patent, is moving its New York office from:

> Brown Raysman Millstein Felder & Steiner, LLP 120 West 45th Street New York, New York 10036 Main Phone: (212) 944-1515 Main Fax: (212) 840-2429

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Therefore, please direct all future correspondence to this new address as of the date mentioned above. In addition, please update your records accordingly and place this notice in the pertinent patent file.

If you have any questions concerning the above, please do not hesitate to contact the undersigned.

Very truly yours,

Seth H. Ostrow

Attorney for Applicant

BROWN RAYSMAN MILLSTEIN FELDER & STEINER LLP